Terms of Reference/ scope of work

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| **Project Title:** | **2022 Statutory Audit** |
| **Project ID:** | **PLAN International Statuary Audit For year ended 2022 - 2024** |
| **Project Location:** | **All Plan International Sudan** |
| **Plan Office:** | **All Plan Sudan offices** |

1. **Background**

Plan International is an independent development and humanitarian organization that advances children’s rights and equality for girls.

We believe in the power and potential of every child, but this is often suppressed by poverty, violence, exclusion and discrimination, and its girls who are most affected. Working together with children, young people, our supporters and partners, we strive for a just world, tackling the root causes of the challenges facing girls and all vulnerable children.

We support children’s rights from birth until they reach adulthood, and we enable children to prepare for – and respond to – crises and adversity. We drive changes in practice and policy at local, national and global levels using our reach, experience and knowledge.

We have been building powerful partnerships for children for over 80 years and are now active in more than 75 countries.

Read more about Plan International's Global Strategy: 100 Million Reasons at https://plan-international.org/strategy

**Plan International Sudan** has been working in Sudan since 1977. Our goal is for vulnerable children and youth to realise their full potential in protective and resilient communities which respect and promote equality.

Our work supports girls’ rights and gender equality to bring about transformative changes for girls, youth and wider society.

Our current priorities include:

* Securing children’s rights to a good start in life and a quality education
* Protecting children from all forms of abuse, neglect, exploitation and violence, focusing on female genital mutilation and child marriage
* Supporting young people to learn skills, get good jobs and achieve economic security
* Protecting children in emergency and conflict situations
* Promoting the meaningful participation of children and young people in society.

The areas of Sudan we work in are Kassala, White Nile, North Kordofan, South Kordofan, North Darfur and Khartoum. We will soon be expanding to work in the states of Red Sea and Al Gedarif.

1. **Objectives**

The audit should be carried out in accordance with the revised conditions under ISA 800 and relevant national legislation and standards. The audit firm will be required to determine;

1. Whether the Financial statements for the reporting period are presented fairly in all material respects.
2. Whether the internal control system as set by the organization and Funding partners have been adhered to in all aspects.
3. Whether existing internal controls put in place by management are adequate to safeguard assets of the organization and meet objectives
4. Whether proper books of accounts have been kept by management and expenditure reported is adequately supported in all material respect
5. **Scope of Audit**
6. PLAN International Sudan have five Area Offices located in the below where the auditor may be required to travel to:
   1. Elobied, North Kordofan State.
   2. Kadugli, South Kordofan.
   3. Kassala, Kassala State.
   4. El Gadarif, El Gadarif
   5. ELdowaim, White Nile State
   6. Kosti, White Nile State.
   7. Elfashir North Darfur State.
   8. In Addition to the country Office in Khartoum.

With approximately annual budget of EUR14,000,000.

1. The audit covers 12 months from January to December.
2. The audit will be carried out in accordance with the International Auditing Standards and will include tests and verification procedures as the auditors deem necessary.
3. Appropriate supporting documents, records and books of accounts relating to all activities have been kept. Clear linkages should exist between the books of accounts and the financial statements presented to.
4. The audit should offer an opinion on the following areas:
5. The Financial Statements represent a true and fair view of the financial position and associated records.
6. Is the approved financial statements free of material misstatement?
7. Have the funds have been utilised in accordance with the approved budget and planned activities?
8. The organisation has kept registers of Bank Accounts.
9. Based on a representative selection, the expenditures are supported by original bills, duly cancelled, stamped and signed. Appropriate and approved internal procedures for authorising disbursements have been adhered to.
10. **Deliverables**

The auditor will be expected to:

1. Issue a 3 (three) original hard copies of audit report in English language
2. Issue an audit opinion on the annual accounts for the year ended in accordance with the revised ISA 700.
3. Issue a management letter on the observations as required under ISA 265 framework.
4. Conduct an inception and exit meeting during the engagement.
5. **Audit Duration:**

The audit work shall be completed within 4 weeks from the inception meeting.

The contract for 3 years.

1. **Qualification of the Audit Firm:**

The auditor must satisfy the following minimum requirements:

The audit firms based in Sudan having affiliation/membership with an internationally reputed audit firms will be eligible to apply. It must fulfil the following:

* A legal entity in Sudan with business license granted by appropriate authority.
* A member of a professional body affiliated with the International Federation of Accountants or the International Organization of Supreme Audit Institutions.
* Have adequate relevant professional and educational qualifications, or able to provide audit staff with adequate qualifications, experience, and competence.
* Technically competent and able to conduct audit in line with the auditing standards.
* Objective and independent from the organization, its staff, and activities, and from all aspects of management.
* Possesses proven experience of minimum five (3) years with INGOs, UN and International Organizations.
* Plan International expects the auditors that are appointed to understand and sympathize with the purpose and values of the organization.

1. **Audit Fees:**

The audit fees will be identified through a competitive bidding process. And it will be fixed for 3 years.